

So far, inferences have been made for tax management for specific one-year periods of time. This may be proper for ordinary income and ordinary expense, but tax management should involve more than one year. The reason to postpone or accelerate income could involve several years, the reason to delay or prepay expenses could involve several years, and certainly the purchasing of capital assets and properly choosing the depreciation method will involve several years of added "depreciation expense" and investment tax credit.

Ethics

Remember, tax obligations are a necessary part of our

American way of life. Also, is not the result of paying taxes a blessing in lieu of the alternative of never having enough money to go around? But, you are not expected to pay more than your share at any time.

This article was never intended to infer that you are going to get out of paying taxes but to level out the highs and lows that can and do result from poor tax management. If you plan to pay on accumulated debts every year, then there must be a profit in your business; and if you make a profit, you are going to pay some income tax. Congratulations!

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